

## Irish Church Acts Amendment Bill.

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### ARRANGEMENT OF CLAUSES.

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#### Clauses.

1. Short title.
  2. Interpretation.
  3. Sale of fee simple of lands to immediate lessees and owners.
  4. Value of lessee's or tenant's interest to be settled by arbitration in certain cases.
  5. Duty on sale of interests under this Act to be paid by Commissioners.
  6. Deduction in respect of income tax in certain cases.
  7. Provisions of Act to apply to sales of interests already made to immediate lessees and tenants.
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TO

Further amend the Irish Church Act Amendment Act.

A.D. 1877.

**W**HEREAS it is expedient to amend the Irish Church Act, 1869:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as "The Irish Church Act, 1869, Amendment Act, 1877." Short title.

2. In this Act words and expressions to which by the Irish Church Act, 1869, meanings have been assigned shall have the same meanings respectively. Interpretation.

The term "principal Act" shall mean the Irish Church Act, 1869.

3. The Commissioners may at any time after the passing of this Act sell to their immediate lessee or tenant the fee simple of any land vested in them under the principal Act, and held immediately from or under them by virtue of any lease or tenancy, such sale to be in consideration of a sum equal to at least *twenty* times the amount of the general tenement valuation of such land, but in no case to exceed *twenty-five* times the amount of such valuation, less such sum in the pound as such lessee or tenant shall be ascertained by the Commissioners to have been, on an average of five years preceding the passing of the said Act, entitled to deduct for poor rates from the rent payable out of said land by him; and upon any such sale being so made the Commissioners shall by order declare the rent payable to them out of such land to be merged in the land out of which it issued, and the same shall merge and be extinguished accordingly. Sale of fee simple of lands to immediate lessee and tenant.

[Bill 48.]

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Upon the application of any lessee or tenant so purchasing, the Commissioners may by order declare his purchase money to be payable by instalments, and the land so purchased to be accordingly charged as from a day to be mentioned in such order for fifty-two years thence next ensuing, with an annual sum calculated at the rate of *four pounds nine shillings* per centum on the purchase money, or for such less number of years as may be agreed upon at an equivalent annual sum, so as to discharge the principal and interest in such less number of years. The annual sum charged by such order shall have priority over all charges and incumbrances, except quit or crown rents, and shall be payable by the same persons, and be recoverable in the same manner, and be subject to the same charges, if any, as the rent heretofore payable out of the same lands by such immediate lessee or tenant so purchasing.

"Lessee or tenant" for the purposes of this Act shall mean the person for the time being who holds any land immediately from or under the Commissioners by virtue of any lease or tenancy.

Value of  
lessee's or  
tenant's in-  
terest to be  
settled by  
arbitration  
in certain  
cases.

4. Where any person being an immediate lessee or tenant desiring to purchase the fee simple of his land under this Act feels aggrieved by the value set by the Commissioners on such fee simple, he may, if he think fit, refer such question to arbitration in manner prescribed by the principal Act.

Duty as to  
sale of  
interests  
under this  
Act to be  
paid by Com-  
missioners.

5. The amount of duty payable upon any order made by the Commissioners upon sale under this Act shall be paid by the Commissioners out of any funds at their disposal.

Deduction in  
respect of  
income tax  
in certain  
cases.

6. Where the repayment of any principal sum, together with interest thereon, is payable to the Commissioners by annual instalments, it shall be lawful for the Commissioners to make an allowance in respect of income tax on such part of such instalments as are payable in respect of interest, according to the scale in the schedule to "The Irish Church Act, 1869, Amendment Act, 1872."

Provisions  
of Act to  
apply to sales  
of interests  
already made  
to immediate  
lessees and  
tenants.

7. The provisions of this Act shall be deemed to be and shall be an accretion to sub-section five of section thirty-four of the principal Act, and where the Commissioners have under the provisions of the sub-section made any sale to an immediate lessee or tenant, he or his legal representatives may avail himself or themselves of section four of this Act, and the Commissioners shall make such allowance and excess ions to him or to his legal representatives as will place

him or his said representatives in a position similar to that in which he would have been placed had the provisions of this Act been in force at the time of such sale, and such sale had been made thereunder.

A.D. 1877.  
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Irish Church Acts  
Amendment.

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To further amend the Irish Church Act  
Amendment Act.

(Prepared and brought in by  
Mr. Forster and Mr. Forster.)

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Ordered, by The House of Commons, to be Printed,  
9 February 1877.

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[Bill 48.]

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